

**GOVERNMENT OF TELANGANA
ABSTRACT**

TVAT Act,2005 – Government Contracts – Certain Instructions – Amendment Orders – Issued.

FINANCE (WP) DEPARTMENT

G.O.RT.No. 3225

Dated: 19/10/2015
Read the following:

1. G.O.Ms.No.11, Finance (Works & Projects-F.8) Dept., dt.29.07.2005.
2. CCT's Ref No.A(1)/123/2015, Dt.21.08.2015.

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ORDER:

In the circumstances reported by the Commissioner of Commercial Taxes, Telangana State, Hyderabad in the reference 2nd cited, Government hereby issue the following amendment addition to Clause-5 of G.O.Ms.No.11, Finance (Works & Projects-F.8) Department, dt.29.07.2005:

For	Read as
For implementation of VAT and effecting TCS, date of payment of the respective bill only is the criterion. As and when bills are paid, 4% tax should be collected, wherever applicable.	For implementation of Tax Collections at source as well as effecting TCS, date of payment of the respective bill only is the criterion. As and when bills are paid, 5% should be collected, wherever applicable.

(By Act No.12/2012 w.e.f 14-9-2011, Rate of Tax 4% is replaced by 5%)

However, the liability of dealer / assessee to pay VAT shall always be determined as per the provisions of TVAT Act and Rules framed thereunder.

2. The Commissioner of Commercial Taxes, Telangana State, Hyderabad is requested to take necessary action in the matter.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

N.SIVASANKAR
SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes,
Telangana State, Hyderabad.

Copy to:
The Principal Secretary to Government,
Revenue (CT & Excise) Department,
SF/SC

//FORWARDED :: BY ORDER//

SECTION OFFICER